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(54) Title: **PROCESS FOR PREPARATION OF OXETAN-2-ONES**

(57) **Abstract:** The present invention relates to a process for the preparation of diastereomerically and enantiomerically pure oxetan-2-ones. The present invention also relates to a process for the preparation of ester derivatives of oxetan-2-ones. The present invention further relates to compounds prepared by such processes.



WO 2005/005403 A2